CHAPTER 454.

AN ACT TO REQUIRE THE CLERK OF THE BOARD OF COM-MISSIONERS OF ROCKINGHAM COUNTY TO INSTALL AND KEEP A SET OF BOOKS FOR THE COUNTY AND OTHER PURPOSES.

The General Assembly of North Carolina do enact:

Books to be installed, kept and maintained.

Section 1. That the clerk of the board of commissioners of Rockingham County shall, within sixty days after the ratification of this act, install, keep and maintain a set of books showing the business affairs of Rockingham County, the income and receipts and disbursements of all funds in the county, showing all vouchers issued, and said books shall be kept in the register of deeds office of said county and shall be open to inspection at all times as all other public records of the county.

Books open to inspection.

Failure of clerk a misdemeanor.

SEC. 2. That any clerk of said board of commissioners who fails to comply with the provisions of section one of this act shall be guilty of a misdemeanor.

Employment of accountant authorized.

Sec. 3. That the board of county commissioners of Rockingham County are hereby authorized and empowered to employ an expert accountant or other competent person at any time to audit the books of any county officer, assist in the settlement with any county officer, assist in the listing and collection of taxes, auditing accounts against the county, or for any other purpose of like nature that said board of commissioners may deem necessary and advantageous to the county, and may pay reasonable compensation for such work.

Compensation.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 1st day of March, 1911.

CHAPTER 455.

AN ACT TO INCREASE THE PENSIONS OF CONFEDERATE SOLDIERS AND THE WIDOWS OF SUCH IN JACKSON COUNTY, AND TO AUTHORIZE THE COMMISSIONERS OF JACKSON COUNTY TO LEVY A SPECIAL TAX THEREFOR.

The General Assembly of North Carolina do enact:

Special tax authorized.

Rate.

SECTION 1. That the board of commissioners of Jackson County be and they are hereby authorized and empowered for each and every year to levy a special tax at the same time and in the same manner with the levies of other county taxes of not exceeding five cents on the one hundred dollars valuation of property and fifteen